

**Illinois Department of Revenue
Regulations**

Title 86 Part 110 Section 110.120	Oil Right Lessees and Producers
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TITLE 86: REVENUE

**PART 110
PROPERTY TAX CODE**

Section 110.120 Oil Right Lessees and Producers

- a) Every lessee corporation, individual or unincorporated business which leases oil or natural gas rights or which operates oil-producing or natural gas-producing properties in Illinois shall make return of the real property connected with such lease or the property it operates on Form No. PTAX-186.
- b) Form No. PTAX-186 shall be filed annually with the Chief County Assessment Officer between the 1st day of April and the 1st day of June.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)